

1877
(L.R.)

File No. 7 of 1877
Serial No. 1-3.

Subj. Revenue Board Circulars
of the Calendar year 1878

(12)

Land Revenue File No. 7 of 1877

sls 1-3.

Revenue Board Circulars of the Calendar
year 1878

~~Issue 100~~
~~911~~

DECEMBER 1877.

C. T. BUCKLAND, Esq.

No. 1.

It is hereby notified for general information that the fee for the retail sale of imported spirits or liquors to passengers on board steamers and other vessels employed in the inland traffic of India is fixed at Rs. 32 per annum, payable in advance, from 1st April 1878.

No. 2.

THE selling price of excise opium in the different districts of Bengal has been fixed by Government at the rates specified below.— Each district officer is requested to report direct to the Board the date from which the new rate came into effect in his district, if any change is made in the price previously in force in that district.—

DIVISIONS.	Districts.	Selling price per seer.
		Rs.
Burdwan	All districts, except Midnapore	26
	Midnapore	27
Presidency	All districts including Calcutta...	26
Rajshahye and Cooch Behar	All districts	26
Dacca	All districts	26
Chittagong	Chittagong and Noakholly ...	26
Patna	All districts	16
	Monghyr	18
Bhagalpur	Bhagalpur and Sonthal Pergunnahs.	20
	Purneah	26
	Maldah	26
Orissa	All districts	29
Chota Nagpore	All districts	25

1878.

No. 1741.
869

From *Sup^{ts}*, Board of Revenue, L.P.

To *Secy. to Ch. Com^r of Mysore.*

Dated

Despatched

Received

21st January 1878

Enclosures No.

General No.

No.

1878.

Revenue Circulars.

To *Shifter*
21-1-78

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22.1.78

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1877.

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or (in the case of houses not let on hire) probable annual letting value.

2. The annual receipts from such houses should be shown in Table VI, under heading "V—Miscellaneous."

No. 5.

A SERIES of frauds having recently been committed in a certain sub-divisional treasury, the Board think it necessary to warn district and sub-divisional officers generally against the laxity in certain points which rendered it possible for these frauds to be committed and to pass for some time undetected. The circumstances will be understood from the following extracts from a letter from the Government on the subject:—

"Embezzlement of a judicial deposit."

"The Moonsif remitted, on the 26th August 1876, a sum of Rs. 41-2 to the sub-divisional treasury, sending his pass-book with it. The head-clerk initialled the pass-book, returned it to the Moonsif, and himself kept the money. The proper procedure was that the pass-book should have been initialled by the sub-divisional officer himself, after checking the entry of the deposit in the accountant's book. The sub-divisional officer, however, instead of comparing and intialling each *item* in the pass-book, appears to have been in the habit of signing the *pages* only, and the advice list (which is sent daily to the Moonsif, shewing all transactions effected in connection with his court) was altered by the head-clerk apparently after the sub-divisional officer signed it. The Moonsif on his side was content to accept the head-clerk's initials in the pass-book, and took no notice of the alterations in the advice list. Both the sub-divisional officer and the Moonsif are open to censure for neglect of rule."

"Embezzlement of pound collections."

"This money, remitted to the sub-divisional treasury by the police, was never credited by the head-clerk. Inquiry proves that the head-clerk was in the habit of keeping back such moneys in his own hands, neglecting to credit them sometimes till long after receipt, while sometimes he never paid them in at all. The money misappropriated has been recovered, but the Accountant-General points out that this fraud was rendered possible only by the neglect of two positive rules—the first requiring that in each sub-divisional office the treasurer and the accountant shall be two distinct persons, and the other that the sub-divisional officer shall compare chalans and cash registers item by item, initialling each item separately and receipting the chalans. In ——— the head-clerk was allowed to be both treasurer and accountant—an arrangement which the Collector should certainly

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H. L. DAMPIER, Esq.

No. 3.

WITH reference to the Resolution of the Government of India, Financial Department, No. 3556, dated 19th October 1877, published in Part IA. of the *Calcutta Gazette* of 14th November 1877, page 204, the following should be added as questions 14A. and 14B. to the revised set of questions prescribed by the Board's Circular Order No. 4 of December 1875 for the inspection of treasuries :—

“ 14A.—Is silver freely given in exchange for legal tender copper coin in parcels of the nominal value of not less than two Rupees?”

“ 14B.—Is care taken not to receive any copper coin that is not a legal tender under the Indian Coinage Act, XXIII of 1870?”

2. The following should also be added as clause 1(f) at page 32 of the present edition of the Board's Rules and as clause 12(a), page 27, of the new edition of the Board's Rules which will shortly be issued :—

“ Silver should be freely given in exchange for legal tender copper coin in parcels of the nominal value of not less than two Rupees at all Government treasuries and sub-treasuries. Care must be taken not to receive at any treasury, sub-treasury, or currency office, any copper coin that is not a legal tender under the Indian Coinage Act, 1870.”

No. 4.

A QUESTION having arisen as to the manner in which the value of houses appertaining to estates under the management of the court of wards or of the revenue authorities should be calculated and shown in return No. XXXI, it has been determined that the estimated total value of such houses should in all cases be shown in table V, the total value being calculated at 12 times the actual

have found out and disallowed any time he inspected the sub-divisional office, while the sub-divisional officer failed either to check the items or sign the receipts. The police accepted the head-clerk's initials on the chalans, while the second-clerk, who had special charge of pound collections, and should have seen that they were duly credited, never brought the omission to notice. The Collector recommends that the second-clerk should be suspended for a month only, but the Lieutenant-Governor feels that an example should be made of him. But for the Collector's recommendation he would have directed his dismissal; as it is, he must certainly be suspended for a year. It is most important that subordinate officials in such offices should be made to understand that Government will insist on their performing their duties intelligently and actively. If they are responsible for money and accounts, they must not be content with taking things for granted, but must personally satisfy themselves that rules are properly observed, and that remittances are brought to credit in due course. These pound frauds reflect seriously on the management of the officers in charge of the sub-division between April and December 1876."

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"Besides the frauds described above, there has been a series of embezzlements extending from 5th October 1872 to 27th August 1875. It is gathered that, as in the cases already noted, the head-clerk used to retain moneys paid into the treasury, and that he kept up one set of accounts for the sub-division, and a different set for transmission to the district treasury. The extracts sent daily to head-quarters were tampered with and altered after the sub-divisional officer had signed them, and frequently were sent without being signed by him at all, being nevertheless accepted by the district treasury. The sub-divisional officer, moreover, never took any notice of the constant alterations apparent in the extracts of accounts sent in by the head-clerk."

"These embezzlements have only been rendered possible by continued neglect of rules on the part of successive sub-divisional officers, by the carelessness of successive treasury officers in the discharge of their duty in respect of the scrutiny of sub-divisional accounts, and by the general failure of the sudder accountant to detect irregularities in the sub-divisional statements; and by the evident failure of the Collector himself to inspect thoroughly his sudder and sub-divisional treasuries, and to satisfy himself that the rules and system were properly understood and observed by all concerned."

"It is manifest, from the facts of the present case, that civil courts and officers of the police are frequently careless in accepting irregular receipts in their pass-books and chalans for moneys paid by them into sub-divisional and other treasuries. The Lieutenant-Governor considers it necessary that such officers should be warned that, if loss is caused to Government, any officer who has failed to detect and expose an obvious

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irregularity of the kind will be held equally responsible with the officer committing it."

2. In connection with these frauds, Government has ordered that "all Collectors be directed in their coming cold-weather tours to examine carefully into the state of their sub-divisional offices."

3. Commissioners of divisions are, therefore, requested to give effect to the above orders.

C. T. BUCKLAND, Esq.

No. 6.

OWING to the changes which have been made in the details of Excise administration in the Lower Provinces of Bengal since the Board's Rules on Excise were published in 1866, many of those rules have become wholly or partly obsolete, others have been materially altered, and many new rules have been added. A fresh series of rules is therefore now issued, in supersession of the existing rules.

2. The rules have been carefully revised in order to bring them into conformity with the avowed principles and practice by which, under Government instructions, the Excise administration is to be conducted. The former arrangement of sections has been retained as far as possible. The first two sections have been recast. They relate to the present sources and methods of taxation, and the rules generally applicable to all the systems of management. Particular attention should be given to the instructions regarding the annual settlement of excise shops contained in clauses 7 to 10 of Section II.

3. Section III contains the rules applicable to the auction system, and is almost entirely new.

4. Sections XII, XIII, and XIV, relate to the different methods of taxing country spirit, viz. the outstill system, the system of taxing the materials used in the manufacture, and the fixed duty system.

5. The rules in Section XVII, relating to the cultivation, storage, transport, and sale of ganja, &c., have received considerable modifications and additions, and require close attention.

6. Sections XIV and XV and part of Section XVIII of the former rules, concerning opium and preparations therefrom, have been omitted, as a separate series of rules on the subject has been drawn up, and will be issued as soon as the rules have received the sanction of the Government of India under section 8 of Act XXIII of 1876. The rules, however, contained in Sections I, II, and III, apply to opium in common with other exciseable articles.

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7. Appendix A contains specimen forms of notices, licenses, passes, and accounts, &c., in which many changes have been introduced.

8. The rules are interleaved with blank pages for the purpose of showing any alterations or additions to them made subsequently to the 1st January 1878.

No. 7.

It has been brought to notice by an inspection of the accounts of some of the District Road Fund Committees that the provisions of the General Stamp Act regarding the necessity for affixing stamps to receipts for sums of money above Rs. 20 are frequently disregarded. The Board therefore desire to call the attention of District Road Fund Committees to the requirements of the law in such respect.

2. District Officers should take every opportunity of reminding Municipalities, Road-cess Committees, Railway Companies, and Managers of courts of wards that the law requires every receipt for a sum of money exceeding Rs. 20, unless it is granted by, or on behalf of, Government, to be stamped with a one-anna adhesive stamp.

[Faint handwritten marks]

1878. *No. 229.*
240
From *The Sup^{ts},
Board of Revenue, &
L. J.*
To *Secy. to Ch. Comm^r of Mysore.*

Dated

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General No. *1878.*
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*Revenue Circulars, Nos. 3, 4, 2
5, - May 1878.*

To Duffin
20-6-78

5-20-78.
M-20-78

MAY 1878.

H. L. DAMPIER, Esq.

No. 3.

A SET of questions to be used in the inspection of sub-divisional treasuries has been framed by the Board of Revenue, and printed copies are obtainable from the Superintendent of Stationery.

2. District officers, should, if they do not receive a supply from the Superintendent of Stationery, indent for copies, and their replies to the questions should be submitted to Commissioners. Commissioners will send on these inspection reports direct to the Accountant-General and not through the Board, but they should take the opportunity of bringing to the notice of the Board any material irregularities which may be brought to light.

HON'BLE C. T. BUCKLAND.

No. 4.

A diversity of practice exists regarding the use of the term "case" in connection with the proceedings of officers employed in acquiring lands for public purposes. In rule 25, section I of the revised land acquisition rules, it is laid down that "it is not always necessary or even desirable to treat the whole land covered by a declaration as a single case, the objection to doing so being that if a single claimant or interested person fails to attend, the whole matter must be sent to the court, very often greatly to the inconvenience and expense of those parties who have attended and agreed to the Collector's tender. The land may ordinarily be divided into separate portions or plots, and separate proceedings be held as regards each plot, provided only that *the basis of division be*

May 1878. *land, and land alone. It is not permissible to divide off the separate*
 REV. CIR. *interests in a particular plot, and treat each as a separate case. The*
general practice should be to split up the block of land covered
by the declaration into a number of separate and distinct plots,
each plot representing, not a separate interest, but a separate claim."
 In rule 14, section II of the special instructions, published at
 page 24 of the rules, it is laid down that the officer appointed to
 take up the land will "prepare a register in the form given in
 Appendix I, in which he will enter the particulars of each case
 separately. It is desirable as far as possible to treat as one case
 all the land in one plan, *i.e.* a mile plan, *for which compensation*
is to be paid to one person or set of persons."

2. These rules have been lost sight of in some districts
 where interests and not land have been taken as the basis of
 division. This procedure is entirely without warrant, and may
 lead to great inconvenience.

3. In other places, however, a question of a less simple
 character has arisen, viz. whether each inferior claim, *i.e.* claim on
 behalf of the occupancy ryot or lowest tenant having a beneficial
 interest in the land, is to form the basis of a separate case; or only
 each superior claim or claim on behalf of the revenue-paying or
 revenue-free proprietor.

4. In answering this question, attention must be paid to
 the double object which has to be looked to in dividing lands
 covered by one and the same declaration into cases, the first
 object being that referred to in rule 25, section I, that references
 to "the court" may be made in as convenient and compact a
 form as possible, and may entail the minimum of expense on
 those who do not dispute the Collector's award; the second object
 being that indicated in rule 14, section II, that the proceedings
 may be brought into a manageable shape by the division of the
 lands into convenient blocks adapted for separate entry in the
 register, appendix I, for separate accounts in register, appendix Q,
 and for separate final reports under rule 53.

Also as the progress statements shew the number of cases
 pending and disposed of, it is important that no misapprehension
 should prevail as to what "cases" mean.

5. These objects cannot all be attained in precisely the same way, and therefore in dividing the lands into cases the Collector must be guided to a certain extent by the nature of the objections (if any) that may be made to his tender of compensation under section 2 of Act X of 1870.

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6. The Board are of opinion that ordinarily, and until objections are made and a reference becomes necessary, it will be most convenient to treat each separate claim within each mile plan (where there are mile plans) on behalf of the *superior* proprietor as a separate case, *e.g.* if in that mile there are four revenue-paying and two revenue-free estates, there should be six cases. As regards rent-free *tenures* that are not estates, it will also be most convenient to treat the land acquired in each such tenure as a separate case, if no claim is preferred for compensation above that of the rent-free tenure-holder.

7. The advantage of this system of division is that the zemindar is not thereby compelled to split up his claim into a number of sections and separately agree regarding the price of each, whereby the chances of disagreement would be increased and the calculations of revenue remissions unnecessarily multiplied. This system of division will also hold good where the objection proceeds from the superior proprietor whether alone or in concert with subordinate tenure-holders. Were his land subdivided according to tenures, many references would be necessary instead of one.

8. But where the superior proprietor accepts the Collector's offer, and some one holding under him as regards a *portion* of the land only, such as a putnidar, aimadar, or occupant ryot rejects the Collector's offer, it would be inconvenient to combine together in a reference to the court the land regarding the price of which all interested are agreed, and that regarding which the Collector's offer is refused.

9. In the event, therefore, of the Collector's offer being accepted by the superior owner, but rejected by some one holding under him a *portion only* of the land acquired from his zemindari, the portion regarding which the offer is accepted should be treated as one case, and the portion regarding which it is rejected as a separate case.

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No. 5.

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IN order to enable the Board to supervise more effectually the performance of the duties which devolve on civil courts, Collectors, and other public officers under sections 20, 23, and 24 of Act XVIII of 1869, every district officer is requested to submit a quarterly return, No. XXIII, for the use of which no further instructions are needed, as the headings of the several columns explain themselves. The return for the first quarter of the current financial year will be due in July.

2. The form of the return is now passing through the press, and the Superintendent of Stationery has been instructed to forward to all district officers a supply of forms sufficient for their immediate requirements. The number required for future use should be indented for in the usual way.